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FILED IN OPEN COURT
ON 0-4-13 AR
Julie A. Richards, Clerk
US District Court
Eastern District of NC

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
SOUTHERN DIVISION

No. 713-CR-69-1 (3)
No. 713-CR-69-2 (3)

UNITED STATES OF AMERICA)

V.)

INDICTMENT

ANGELA CHRISTINA LAINEZ-FLORES)
and)
KAREN CHRISTINA MEJIA)

The Grand Jury charges that:

Introduction

At all time relevant to this Indictment:

1. Defendant ANGELA CHRISTINA LAINEZ-FLORES (LAINEZ-FLORES) was the Mother of Defendant KAREN CHRISTINA MEJIA (MEJIA).

2. Defendant LAINEZ-FLORES was a citizen of Honduras and had Temporary Protective Status to be inside the United States, but was not a citizen of the United States. LAINEZ-FLORES traveled back and forth between the United States and Honduras.

3. Defendant MEJIA was inside the United States, but was not a citizen of the United States. MEJIA was brought into the United States as a child.

4. The term Individual Tax Identification Number (ITIN) is a number designated by the Internal Revenue Service (IRS) for

individuals who do not have, and are not otherwise eligible for, a social security number in order to be used to file tax returns for income earned in the United States.

5. The term "means of identification" means any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including any (A) name, social security number, date of birth, official State or government issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number; (B) unique biometric data, such as fingerprint, voice print, retina or iris image, or other unique physical representation; (C) unique electronic identification number, address, or routing code; or (D) telecommunication identifying information or access device (as defined in 18 U.S.C. § 1029(e));

6. The term "Form W-2" is a tax reporting form issued by employers to report taxable individual income on individual tax returns.

7. The term "Form 1040" is a basic individual tax return form that is to be filed by an individual with the IRS to report annual taxable income and other information.

COUNT ONE

[Conspiracy to Defraud the Government with Respect to Claims;
18 U.S.C. § 286]

Beginning in or around February, 2013, and continuing until on or about the date of this Indictment, within the Eastern District of North Carolina, and elsewhere, defendants ANGELA CHRISTINA LAINEZ-FLORES (LAINEZ-FLORES) and KAREN CHRISTINA MEJIA (MEJIA), and others, both known and unknown to the grand jury, did unlawfully and knowingly agree, combine, and conspire with each other, and others unknown to the grand jury, to defraud the United States by obtaining and aiding to obtain the payment of false, fictitious, and fraudulent claims by submitting false claims for federal income tax refunds to the United States Department of Treasury through the Internal Revenue Service (IRS).

Manner and Means

It was a part of the conspiracy that:

1. KAREN CHRISTINA MEJIA and ANGELA CHRISTINA LAINEZ-FLORES, and others, both known and unknown to the Grand Jury, would and did agree to file and cause others to file false federal income tax returns for tax year 2012 through the United States mail in the names of third parties using the ITIN (Individual Tax Identification Number) program.

2. MEJIA would and did obtain and provide the means of identification of the third parties including, but not limited to,

their names, dates of birth, and Social Security numbers.

3. MEJIA and LAINEZ-FLORES would and did provide false and fabricated Forms W-2 to a known person to use in the filing of the income tax returns.

4. MEJIA and LAINEZ-FLORES, and the known person agreed that the known person would be paid approximately \$400.00 for each false and fraudulent tax return prepared and submitted.

Acts in Furtherance of the Conspiracy

The conspiracy was accomplished, in part, by the following acts:

1. On February 26, 2013, MEJIA went to a person known to the Grand Jury for the purpose of instructing the known person to prepare tax returns for submission to the IRS in the names of other persons. MEJIA provided multiple documents to the known person for the known person to use in the preparation of the tax returns, including, but not limited to, approximately seven (7) Forms W-2, 2012, for various individuals, as well as copies of Forms 1040 and other related documents dated for tax year 2010 for various individuals to be used to prepare false and fraudulent tax returns for 2012.

2. On March 5, 2013, MEJIA went to the known person's office for a meeting. MEJIA provided the known person the phone number for a call to LAINEZ-FLORES who was then in the country of

Honduras. During the meeting, MEJIA phoned LAINEZ-FLORES, using the phone number provided. During the conversation, the three (3) discussed the planned preparation of the false IRS Forms 1040. LAINEZ-FLORES informed the known person she would be coming back into the United States soon and would have more Forms W-2 for the known person to use to prepare additional fraudulent tax returns.

3. On March 7, 2013, a sister of LAINEZ-FLORES, known to the Grand Jury, brought approximately \$1,600, in U.S. currency, in payment for the known person to prepare approximately four (4) of the fraudulent and false IRS Forms 1040 for MEJIA and LAINEZ-FLORES.

4. On March 8, 2013, MEJIA came to the office of the known person and MEJIA forged the signatures on four (4) false IRS Forms 1040. During this meeting, MEJIA told the known person that from this point forward the known person would be dealing directly with LAINEZ-FLORES. MEJIA stated that LAINEZ-FLORES had more fraudulent documents to be used by the known person to prepare false IRS Forms 1040.

All in violation of Title 18, United States Code, Section 286.

COUNT TWO

[18 U.S.C. § 1028A (a) (1) and § 2; Aggravated Identity Theft]

Beginning in or around February, 2013, and continuing until on

or about the date of this Indictment, in the Eastern District of North Carolina, and elsewhere, Defendants, ANGELA CHRISTINA LAINEZ-FLORES (LAINEZ-FLORES) and KAREN CHRISTINA MEJIA (MEJIA), aiding and abetting each other and others, both known and unknown to the grand jury, did knowingly possess and use, without lawful authority, a means of identification of other persons, specifically names, social security numbers, and dates of birth, during and in relation to a violation of a provision contained in chapter 63 of the United States Code, 18 U.S.C. § 1349, conspiracy to commit mail fraud.

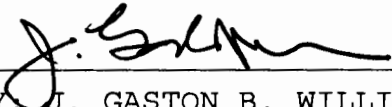
All in violation of Title 18, United States Code, Section 1028A(a)(1) and Section 2.

TRUE BILL.

Foreperson

DATE: 6 / 4 / 2013

THOMAS G. WALKER
United States Attorney


BY: J. GASTON B. WILLIAMS
Assistant United States Attorney

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REDACTED VERSION
Pursuant to the E-Government Act and the federal rules, the unredacted version of this document has been filed under seal.